

RECEIVED

Jul 16 2021

SC Court of Appeals

THE STATE OF SOUTH CAROLINA
In The Court Of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

The Honorable Ralph King Anderson, III, Chief Administrative Law Judge

Appellate Case No. 2021-000219
Administrative Law Court Case No. 18-ALJ-0443-CC

Colonial Pipeline Company, Respondent,

v.

South Carolina Department of Revenue, Abbeville County, Anderson County, Greenville County,
Aiken County, and Laurens County, and York County, Appellants.

**SOUTH CAROLINA DEPARTMENT OF REVENUE'S
DESIGNATION OF MATTER**

In addition to those designations numbered in the Designations of Matter filed by the other parties, Appellant South Carolina Department of Revenue proposes the following also be included in the Record on Appeal:

1. 2017 Proposed Assessment dated August 15, 2017 (Petitioner's Tr. Ex. 2)
2. Colonial Pipeline Letter Protesting 2017 Assessment, dated September 7, 2017 (Petitioner's Tr. Ex. 3)
3. 2018 Proposed Assessment dated July 27, 2018 (Petitioner's Tr. Ex. 5)
4. Colonial Pipeline Letter Protesting 2018 Assessment, dated August 13, 2018 (Petitioner's Tr. Ex. 6)
5. Department of Health and Environmental Control Letter, dated August 27, 2018 (Stipulated/Joint Ex. 16)
6. Department Determination of November 19, 2018 (Petitioner's Tr. Ex. 7);

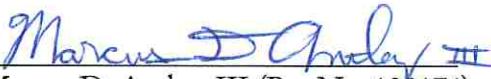
7. Order Granting Motions to Intervene (Aiken County, Laurens County, York County), filed June 13, 2019
8. Order Granting Motion to Intervene (Greenville County), filed May 29, 2019
9. Order Granting Consolidated Motion to Intervene (Abbeville County, Anderson County), filed April 16, 2019
10. Department's First Amended Prehearing Statement, filed June 19, 2019
11. Email dated August 29, 2019
12. Department's Second Amended Prehearing Statement, filed September 4, 2019
13. Joint Stipulation of Facts with exhibits, dated December 4, 2019
14. Transcript of Colonial Pipeline Rule 30(b)(6) Deposition, pp. 65, 141-42, 184, 242-45, 289-91; Exhibits 9, 19
15. Joint/Stipulated Exhibit No. 3 (Colonial Pipeline Website – About Colonial)
16. Department's Motion for Summary Judgment and Memo in Support, filed December 11, 2019
17. Anderson, Greenville, and York's Motion for Summary Judgment and Memo in Support, filed December 11, 2019
18. Aiken and Laurens' Motion for Summary Judgment and Memo in Support, filed December 11, 2019
19. Colonial's Motion for Summary Judgment and Memo in Support, filed December 11, 2019
20. Department's Response in Opposition to Colonial's Motion for Summary Judgment, filed December 20, 2019
21. Abbeville, Anderson, Greenville, and York's Response in Opposition (filed December 23, 2019)
22. Aiken and Laurens' Response in Opposition, filed December 23, 2019
23. Colonial's Response in Opposition, filed December 23, 2019
24. Department's Reply to Colonial's Response in Opposition to Department's Motion for Summary Judgment, filed January 3, 2020
25. Abbeville, Anderson, Greenville, and York's Reply Colonial's Response in Opposition, filed January 3, 2020

26. Aiken and Laurens' Reply Colonial's Response in Opposition, filed January 3, 2020
27. Colonial's Reply to Respondent's and Intervenors' Responses to Colonial's Motion for Summary Judgment, filed January 3, 2020
28. Order on Motions for Summary Judgment, filed March 6, 2020
29. Department's Motion to Amend Prehearing Statement, filed April, 20 2020
30. Email from ALC regarding filing motion, dated April 20, 2020
31. Colonial's Motion in Opposition to Department's Motion to Amend Prehearing Hearing Statement, filed April 30, 2020
32. Email from ALC regarding Motion to Amend Prehearing Statement, dated May 1, 2020
33. Department's Reply to Colonial's Opposition to Department's Motion to Amend Pre-Hearing Statement, filed May 4, 2020
34. Order Denying Motion to Amend Prehearing Statement, filed May 20, 2020
35. Counties' Joint Motion to Alter or Amend, filed May 27, 2020
36. Department's Motion to Alter or Amend, filed June 1, 2020
37. Order Denying Motion to Alter or Amend, filed June 22, 2020
38. Transcript of Contested Case Hearing (Aug. 4-5, 2021), pp. 51-52, 65, 99-103, 108, 124, 150, 157-58, 225-26, 230-34, 236-37, 310, 345, 359-60, 604
39. Final Order, filed December 1, 2020
40. Abbeville, Anderson, Greenville, and York's Motion to Reconsider, filed December 11, 2020
41. Colonial's Motion to Reconsider, filed December 11, 2020
42. Abbeville, Anderson, Greenville, and York's Response to Colonial's Motion to Reconsider, filed December 21, 2020
43. Aiken and Laurens' Response to Colonial's Motion to Reconsider, filed December 21, 2020
44. Department's Response to Motion to Reconsider, filed December 23, 2020
45. Order rescinding prior Final Order, filed January 4, 2021

46. Transcript of Hearing on Motion for Reconsideration (Jan. 20, 2021), pp. 14–15
47. Amended Final Order, filed February 9, 2021
48. Order on Cross Motions for Summary Judgment in *Amazon Services, LLC v. South Carolina Department of Revenue*, Docket No. 17-ALJ-17-0238-CC of January 29, 2019 at 15-16

The undersigned certifies, pursuant to Rule 209(c), SCACR, that this Designation of Matter of Appellant South Carolina Department of Revenue contains no matter that is irrelevant to this appeal.

Respectfully submitted,



Marcus D. Antley, III (Bar No. 102176)
Associate Counsel
Jason P. Luther (Bar No. 78021)
Chief Legal Officer
PO Box 12265
Columbia, SC 29211
803-898-5623 (Tel.)
803-896-0171 (Fax)
Marcus.Antley@dor.sc.gov

July 16, 2021
Columbia, South Carolina

RECEIVED

Jul 16 2021

SC Court of Appeals

THE STATE OF SOUTH CAROLINA
In the Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

The Honorable Ralph King Anderson, III, Chief Administrative Law Judge

Appellate Case No. 2021-000219
Administrative Law Court Case No. 18-ALJ-0443-CC

Colonial Pipeline Company,Respondent,

v.

South Carolina Department of Revenue, Abbeville County, Anderson County, Greenville
County, Aiken County, and Laurens County, and York County,Appellants.

PROOF OF SERVICE

I certify that I have served the Appellant, South Carolina Department of Revenue’s
Designation of Matter via electronic mail and by depositing a copy in the United States Mail,
postage prepaid, on July 16, 2021, at the following address(es):

Burnet R. Maybank, III, Esquire
James P. Rourke, Esquire
Nexsen Pruet, LLC
P.O. Box 2426
Columbia, SC 29202-2426
bmaybank@nexsenpruet.com
jrourke@nexsenpruet.com
Attorneys for Respondents

Michael Kozlarek, Esquire
Kimila L. Wooten, Esquire
Kozlarek Law LLC
P.O. Box 565
Greenville, SC 29602-0565
michael@kozlareklaw.com
kim@kozlareklaw.com
*Attorneys for Appellants-Respondents
Abbeville County, Anderson County,
Greenville County, and York County*

Walter Cartin, Esquire
J. Evan Phillips, Esquire
Parker Poe Adams & Bernstein, LLP
P.O. Box 1509
Columbia, SC 29202
waltcartin@parkerpoe.com
evanphillips@parkerpoe.com

Madison Felder, Esquire
Parker Poe Adams & Bernstein, LLP
110 East Court Street, Suite 200
Greenville, SC 29601
madisonfelder@parkerpoe.com


Herman C. Harrington, Paralegal
South Carolina Department of Revenue

Columbia, South Carolina
July 16, 2021

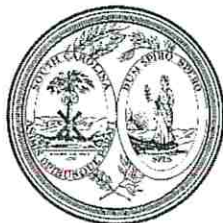
STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
OFFICE OF THE GENERAL COUNSEL

RECEIVED

Jul 16 2021

SC Court of Appeals

300A Outlet Pointe Blvd.
Columbia, SC 29210



PO Box 12265
Columbia, SC 29211-9979

July 16, 2021

The Honorable Jenny Abbott Kitchings
Clerk of Court
SC Court of Appeals
P.O. Box 11629
Columbia, SC 29211

Re: Colonial Pipeline Company v. South Carolina Department of Revenue, Abbeville County, Anderson County, Greenville County, Aiken County, and Laurens County, and York County
Appellate Case No.: 2021-000219

Dear Ms. Kitchings:

Enclosed please find the South Carolina Department of Revenue's Initial Brief, Designation of Matter, and Proofs of Service, in the above-captioned matter.

By copy of this letter, I am serving all counsel of record with a copy of the same.

If you have any questions or need anything further from me, please do not hesitate to contact me at 803-898-5623 or Marcus.Antley@dor.sc.gov.

Sincerely,

OFFICE OF GENERAL COUNSEL FOR LITIGATION

Handwritten signature of Marcus D. Antley, III in blue ink.

Marcus D. Antley, III, Esquire
Associate Counsel

MDA/hch
Enclosures

c: Burnet R. Maybank, III, Esquire
James P. Rourke, Esquire

Michael Kozlarek, Esquire
Kimila L. Wooten, Esquire

Walter Cartin, Esquire
J. Evan Phillips, Esquire

Madison Felder, Esquire